

APPENDIX A
RESOLUTION OF AUTHORIZATION TO CONTRACT

The governing board of _____
(Service Provider)

hereby authorizes _____
(Name and Title)

to execute the contract(s) listed on Page 1 of this Agreement with the Fresno-Madera Area Agency on Aging for the fiscal year beginning July 1, 2025, to June 30, 2026, including any subsequent amendments and all necessary supporting documents.

Name of Chair (Please Print)
Governing Board

Signature of Chair
Governing Board

Date

APPENDIX B

CONTRACTOR CERTIFICATION CLAUSES

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

<i>Contractor/Vendor Name (Typed)</i>	<i>Federal ID Number</i>
<i>Authorized Signature</i>	<i>Date Executed</i>
<i>Name and Title of Person Signing (Typed)</i>	

CONTRACTOR CERTIFICATION CLAUSES

Source: State of California CCC 04/2017

1. **STATEMENT OF COMPLIANCE:** Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)
2. **DRUG-FREE WORKPLACE REQUIREMENTS:** Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
 - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
 - b. Establish a Drug-Free Awareness Program to inform employees about:
 - 1) the dangers of drug abuse in the workplace;
 - 2) the person's or organization's policy of maintaining a drug-free workplace;
 - 3) any available counseling, rehabilitation and employee assistance programs; and,
 - 4) penalties that may be imposed upon employees for drug abuse violations.
 - c. Every employee who works on the proposed Agreement will:
 - 1) receive a copy of the company's drug-free workplace policy statement; and,
 - 2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State and Fresno-Madera Area Agency on Aging agreements if the department determines that any of the following has occurred: the Contractor has made false certification,

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CONTRACTOR CERTIFICATION CLAUSES

or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

3. **NATIONAL LABOR RELATIONS BOARD CERTIFICATION:** Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

4. **CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT:** Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lessor of 30 multiplied by the number of full-time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State and the Fresno-Madera Area Agency on Aging for legal services.

5. **EXPATRIATE CORPORATIONS:** Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

6. **SWEATFREE CODE OF CONDUCT:**

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of

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CONTRACTOR CERTIFICATION CLAUSES

Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

7. **DOMESTIC PARTNERS**: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.
8. **GENDER IDENTITY**: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

1. **CONFLICT OF INTEREST**: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

- 1) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
- 2) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

- 1) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
- 2) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

2. **LABOR CODE/WORKERS' COMPENSATION**: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and

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CONTRACTOR CERTIFICATION CLAUSES

Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

3. **AMERICANS WITH DISABILITIES ACT:** Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)
4. **CONTRACTOR NAME CHANGE:** An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.
5. **CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:**
 - a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.
 - b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.
 - c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.
6. **RESOLUTION:** A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.
7. **AIR OR WATER POLLUTION VIOLATION:** Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.
8. **PAYEE DATA RECORD FORM STD. 204:** This form must be completed by all contractors that are not another state agency or other governmental entity.

APPENDIX C

INFORMATION INTEGRITY AND SECURITY STATEMENT

In compliance with California Government Code Section 11019.9, California Civil Code Section 1798 et seq., Department of General Services Management Memo 06-12, and Statewide Information Management Manual (SIMM) 5300 the California Department of Aging (CDA) hereby requires the Contractor/Vendor to:

ACKNOWLEDGE:

- Any wrongful access, inspection, use, or disclosure of Personal, Confidential or Sensitive Information (PSCI) is a crime and is prohibited under state and federal laws, including but not limited to California Penal Code Section 502, California Government Code Section 15619, California Civil Code Section 1798.53 and 1798.55, and the Health Insurance Portability and Accountability Act. Acknowledge.
- Any wrongful access, inspection, use, disclosure, or modification of PSCI information may result in termination of this Contract/Agreement.

MEET THE FOLLOWING REQUIREMENTS:

- PSCI information shall be protected from disclosure in accordance with all applicable laws, regulations, and policies.
- PSCI data be protected by authorized access using the principles of least privilege.
- Any occurrence that actually or potentially jeopardizes the confidentiality, integrity, or availability of an information system or the information the system processes, stores, or transmits or that constitutes a violation or imminent threat of violation of security policies, security procedures or acceptable use policies will immediately be reported to CDA by completing a Security Incident Report CDA (1025A and 1025B).
- All access codes which allow access to confidential information will be properly safeguarded.
- Obligations to protect PSCI information obtained under this Contract/Agreement will continue after termination of the Contract/Agreement with CDA.
- All employees/subcontractors of the Contractor/Vendor will complete the required Security Awareness Training module located at https://aging.ca.gov/Information_security/ within 30 days of the start date of the Contract/Agreement or within 30 days of the start date of any new employee or subcontractor. This training must be completed annually.
- All employees/subcontractors of the Contractor/Vendor must comply with CDA's confidentiality and data security requirements as outlined in the Contract/Agreement.
- All employees/subcontractors of the Contract/Vendor must comply with the Area Plan Terms and Conditions Agreement, Article V, Section H, Information Confidentiality and Security requirements as outlined in the contract.

APPENDIX C

INFORMATION INTEGRITY AND SECURITY STATEMENT

CERTIFY:

To protect PSCI information by:

- Accessing, inspecting, using, disclosing or modifying PSCI information only for the purpose of performing official duties.
- Never accessing, inspecting, using, disclosing, or modifying PSCI information for curiosity, personal gain, or any non-business-related reason.
- Securing PSCI information in approved locations.
- Never removing PSCI information from the work site without authorization.

Meets the encryption requirements in Article V, Section H of the Area Plan Terms and Conditions Agreement:

☐ Is in full compliance with the 128 Encryption requirements

☐ Is *not* in compliance with the 128 Encryption requirements
and will achieve compliance by _____

I hereby certify that I have reviewed this Confidentiality Statement and will comply with the above statements.

Vendor Printed Name

Title

Vendor Signature

Date

Program Name

Contract Number

APPENDIX D

METHOD OF PROVIDING AUDIT COMPLIANCE

The service provider shall indicate which method of providing audit compliance to the Fresno-Madera Area Agency on Aging (Agency on Aging) will be in force during this Agreement.

1. **Review Article XIV of this Agreement (Audit Requirements).**
2. Place an **X** in the appropriate box below:

☐ An independent audit shall be performed in accordance with the requirements of 2 CFR §200, Subpart F - Audit Requirements, and 45 CFR §75, Subpart F - Audit Requirements, and a copy submitted to the Agency on Aging.

☐ An independent audit shall be performed and a copy submitted to the Agency on Aging.

☐ All supporting documentation shall be submitted to the Agency on Aging for review along with any request for reimbursement.

Enter Fiscal Year Ending Date —→

June

Month

30

Day

2026

Year

APPENDIX E

REQUIRED REPORTS AND DUE DATES

Fiscal Reports

***Expenditure Reports by Program**

Title III B, Title III C, Title III D, and Title VII Programs *Due 15th of each month*

- Monthly Report of Expenditures and Donations Revenue

Title III E Family Caregiver Support Program *Due 15th of each month*

- Title III E Monthly Report of Expenditures

Health Insurance Counseling and Advocacy Program *Due 15th of each month*

- HICAP Monthly Report of Expenditure/Request for Funds (CDA 245)

Long-Term Care Ombudsman Program *Due 15th of each month*

- Budget Summary/Monthly Expenditure Report & Request for Funds, Special Deposit Fund & Skilled Nursing Facility Quality and Accountability Fund (CDA-OMB-300)

** Payments are made by the last day of the month for accurate expenditure reports received by the due date. Late or inaccurate expenditure report submissions will result in delay of payments until reporting requirements have been met.*

Additional Fiscal Reports – All Programs

- **Final Budget Revisions**
 - Due by March 15th
- **Annual Financial Close Out Report and FMAAA 32, Fixed Assets Acquired through Grants with the Fresno-Madera Area Agency on Aging**
 - Due by July 15th with exception of HICAP
 - HICAP Financial Closeout Report for federal and State funds from April 1-March 31 due by April 30th
- **Copy of Audit**, as required by contract
 - Due within 30 days after receipt of auditor's report, or nine months after end of audit period, whichever is earliest
- **Request to Dispose of Property (FMAAA 248)**
 - Due within 5 days of the loss, destruction, or theft of property, or if the property will no longer be used for the contracted program

APPENDIX E

REQUIRED REPORTS AND DUE DATES

Program Reports

Monthly Service Unit Report (Form 186M)

Due 7th working day of month:

- Title III D Health Promotion – Evidence-Based
- Title III E Family Caregiver Support Program
- Title VII (b) Elder Abuse Prevention, Education, & Training

Due 15th of each month:

- Health Insurance Counseling and Advocacy Program (HICAP)
 - Attach final version of HICAP Performance Measures and Benchmark Report generated from SHARP system for reporting month

Due 17th of month:

- Title III B Legal Assistance

***Monthly Title III C Elderly Nutrition Program Reports**

Due 7th working day of month:

- Q Monthly Service Roster with client signatures and a “1” entered for in date column for each meal served
- Daily Sign-In Sheets with initials entered by client for each meal
- Associated Client Intake Forms (originals; must be completed each new fiscal year)
- Client Deactivation Request
- Nutrition Volunteer Summary Report
- Food Preparation Center Food Service Check Sheet

***See Policy and Procedure Manual, provided to Site Coordinator, for full instructions.**

Quarterly Reports

Due 15th of month following reporting period:

- Title VII (b) Elder Abuse Prevention Quarterly Activity Report (CDA 1037)

Due 17th of month following reporting period:

- Title III B California Legal Services Quarterly Client and Case Data Export Excel Files

Due 30th of month following reporting period:

- Long-Term Care Ombudsman Program
 - Copy of completed Quarterly Ombudsman Reporting Form (OSLTCO S301) as submitted to the California Department of Aging
 - Attach program performance data from the Ombudsman Data Integration Network for July 1st through last day of reporting quarter.

APPENDIX F

FRESNO-MADERA AREA AGENCY ON AGING SANCTION POLICY

I. At-Risk Designation

Title 45 of the Code of Federal Regulations (45 CFR), sections 75.205 and 92.12, defines factors that determine if an Agreement with a Contractor is at risk. In accordance with 45 CFR, the Fresno-Madera Area Agency on Aging (Agency on Aging) may consider an Agreement with a Contractor to be at-risk if the Agency on Aging determines that the Contractor:

- A. Has a history of unsatisfactory performance, for which examples include, but are not limited to:
 - 1. Grant funds are not obligated properly, are not disbursed, or are not spent for the contracted purpose;
 - 2. Financial reports do not include program income and the required match of funds;
 - 3. The quantity of service units provided is less than 95% of the projected level at any time following the third month of the Agreement period;
 - 4. The Targeting Plan is not implemented as described in the Program Narrative section of the Agreement;
 - 5. Complaints received from clients, their caretakers, or the general public indicate that the Contractor is not providing the contracted service at a satisfactory level.
- B. Is not financially stable;
- C. Has a management system which does not meet the management standards set forth in Article VI, Section B, *Accountability for Funds*, of this Agreement;
- D. Has not conformed to terms and conditions of previous awards; or
- E. Is otherwise not responsible, for which examples include, but are not limited, to:
 - 1. Financial or program reports are late, incorrect, or incomplete;
 - 2. Responses to corrective actions requested by the Agency on Aging are not provided by the due date;
 - 3. Corrective action plans are not implemented by the due date;
 - 4. Findings from a prior contract monitoring are repeated in a subsequent monitoring;

5. Failure to respond to telephone or written communications from the Agency on Aging in a timely manner; or
6. A violation of the law or failure to comply with any condition of this Agreement.

II. Sanctions

The Agency on Aging may impose sanctions (special conditions and/or restrictions) on the Contractor that correspond to the at-risk condition. Such sanctions may include:

- A. Withholding of funds;
- B. Requiring additional, more detailed, and/or more frequent financial and/or program reports;
- C. Requiring preparation and implementation of an acceptable corrective action plan;
- D. Additional contract monitoring;
- E. Requiring the Contractor to obtain technical or management assistance;
- F. Establishing additional prior approvals; and/or
- G. Withholding authority to continue provision of service within a given funding period.

Sanctions may be imposed upon approval by the Executive Director of the Agency on Aging, with the exception of Item II.G above, which requires approval by the Agency on Aging Governing Board.

For sanctions identified in Items II.A through II.F above, the Agency on Aging will promptly remove sanctions once the conditions that prompted them have been corrected.

For the sanction identified in Item II.G above, the sanction will be removed when the Contractor takes corrective action satisfactory to the Agency on Aging and/or the Contractor has been restored to satisfactory status in accordance with the terms and conditions of this Agreement.

III. Notification to Provider

The Agency on Aging will provide written notification to the Contractor of any sanctions imposed via certified or overnight mail, return receipt requested. Such notification will include:

- A. The nature of the sanctions;
- B. The reason(s) for imposing them;
- C. The effective date of the sanctions;
- D. The legal or contractual citation upon which the sanction is based;
- E. The corrective actions which must be taken before they will be removed and the time allowed for completing the corrective actions; and
- F. The Agency on Aging's appeal procedure for service providers.

IV. Unresolved At-Risk Condition(s)

Should the at-risk condition(s) remain unresolved following the imposition of sanctions, the Agency on Aging may proceed to terminate the Agreement with the Contractor, in accordance with the *Termination* section of this Agreement (Article XVII, Title III and Title VI Area Plan Contracts; Article XVI, Health Insurance Counseling and Advocacy Program Contract).

APPENDIX G
FRESNO-MADERA AREA AGENCY ON AGING
APPEAL PROCEDURE FOR SERVICE PROVIDERS

I. Actions Subject to Appeal

A. A contracted or potential provider of service (service provider) has the right to appeal an adverse determination made by the Fresno-Madera Area Agency on Aging (Agency on Aging). The actions below shall be considered adverse determinations that are subject to appeal [Title 22 CCR §7704 (c)(1) – (c)(3)(C)]:

1. A reduction in the level of funding to an existing Contractor during an Agreement period; however, a reduction directly attributable to a reduction in the funding to the Area Agency on Aging by the State or federal government shall not be considered an adverse determination.
2. A cancellation or termination of an existing Agreement with the Contractor prior to the Agreement's expiration date.
3. Denial of an application to provide services when any of the following exist:
 - a) The presence of a conflict of interest, real or apparent, as specified in 45 CFR 92.36(b)(3);
 - b) The occurrence of a procedural error or omission, such as the failure of the Agency on Aging to include a federal mandate in its solicitation request;
 - c) The lack of substantial evidence to support the Agency on Aging's action.

II. Method of Notification

- A. The service provider shall provide notification of appeals, and the Agency on Aging shall provide notification of subsequent appeals determinations, by certified or overnight mail, return receipt requested.
- B. Notices to the Agency on Aging shall be addressed to the Fresno-Madera Area Agency on Aging, 2037 W. Bullard Ave., #512, Fresno, CA 93711.

- C. The Agency on Aging shall transmit notification to the address listed on the service provider's appeal; if this address differs from the address listed on page 1 of the service provider's Agreement with the Agency on Aging, the Agency on Aging shall transmit a copy of the notification to the address contained on page 1 of the Agreement.
- D. The Agency on Aging shall include a copy of this Appeal Procedure for Service Providers with all notifications to service providers of adverse appeals determinations.

III. Process

- A. The service provider shall give notice of intent to appeal to the Executive Director of the Agency on Aging within ten (10) business days of the Agency on Aging's notice of adverse determination. The notice of intent to appeal shall be in writing, must state the specific grounds upon which the action by the Agency on Aging is appealed, and must be accompanied by all supporting documents.
- B. The Executive Director of the Agency on Aging shall investigate the appeal and issue a written determination to the service provider within fifteen (15) business days of receipt of the appeal. The determination shall set forth the Agency on Aging's position and specify applicable sections of the service provider's Agreement with the Agency on Aging, government regulations, government statutes, or other provisions relied upon.
- C. If the service provider is dissatisfied with the Agency on Aging Executive Director's determination, the service provider may appeal to the Executive Committee of the Agency on Aging Governing Board within ten (10) business days of the date of the Agency on Aging Executive Director's written determination. The appeal shall be in writing, shall specify the grounds upon which the determination is appealed, and must be accompanied by all supporting documents.
- D. The Executive Committee of the Agency on Aging Governing Board (Executive Committee) shall, within fifteen (15) business days of receipt of the service provider's appeal:
 - 1. Review the service provider's appeal, considering any additional evidence or documentation provided by the Agency on Aging Executive Director;
 - 2. Determine if the appeal should be denied, or if a recommendation should be made to the full Agency on Aging Governing Board at its next scheduled meeting to take action to grant the appeal; and

3. Provide written notification of its determination to the service provider.
- E. If the service provider is dissatisfied with the Executive Committee's determination, the service provider may request a hearing before the full Agency on Aging Governing Board. The service provider must request the hearing within ten (10) business days of the Executive Committee's written notification of determination. The hearing request shall be in writing, shall specify the grounds upon which the determination is appealed, and must be accompanied by all supporting documents.
- F. If the Agency on Aging Governing Board does not accept and implement the Executive Committee's recommendation to grant the service provider's appeal:
1. The Agency on Aging shall provide written notification to the service provider of the Governing Board's decision within two (2) business days following the decision;
 2. The service provider may request a hearing before the Agency on Aging Governing Board. The service provider must request the hearing within ten (10) business days of the date of the notification of the Agency on Aging Governing Board's decision. The hearing request shall be in writing, shall specify the grounds upon which the determination is appealed, and must be accompanied by all supporting documents.
- G. Upon receipt of the service provider's request for a hearing before the Agency on Aging Governing Board, the Agency on Aging will place the hearing on the agenda of the next regularly scheduled meeting of the Agency on Aging Governing Board, and provide the service provider with a copy of the published agenda.
1. The hearing before the Agency on Aging Governing Board shall consist of:
 - a) Receipt and review of all previously submitted documents concerning the appeal;
 - b) Submission in writing by the service provider of any additional information or documentation supporting the service provider's position;
 - c) An oral presentation by the service provider, not to exceed thirty (30) minutes; and

- d) An oral presentation by the Agency on Aging Executive Director and/or Agency on Aging staff, not to exceed thirty (30) minutes.
- 2. At the conclusion of the hearing, the Agency on Aging Governing Board shall vote to accept or deny the service provider's appeal.
 - a) If the appeal is denied, the Agency on Aging Governing Board shall notify the service provider in writing of the reason(s) the appeal was denied, including a statement that all appeal procedures to the Agency on Aging and its Governing Board have been exhausted, and of the service provider's right to appeal the Governing Board's decision to the California Department of Aging. Such notification shall include a copy of Sections 7700 through 7710 of Title 22 of the California Code of Regulations, which contains the process for appealing the determination to the California Department of Aging.

APPENDIX H

FRESNO-MADERA AREA AGENCY ON AGING

2520 WEST SHAW LANE, SUITE 101A, FRESNO CA 93711

MAILING ADDRESS: 2037 WEST BULLARD AVENUE, #512, FRESNO, CA 93711

PROGRAM CONTACT LIST FOR SERVICE PROVIDERS

Telephone Number for All Contacts: (559) 214-0299

Fax Number for All Contacts: (559) 243-5918

Jamie Sharma – Ext. 500

Executive Director

Email: jsharma@fmaaa.org

Paul Bustamante – Ext. 501

Director of Finance

Email: pbustamante@fmaaa.org

Hillaree Bennett – Ext. 102

Program Director

Email: hbennett@fmaaa.org

Miles Robinson – Ext. 401

Administrative Manager

Email: mrobinson@fmaaa.org

Amanda Lucas – Ext. 503

Finance Manager

Email: alucas@fmaaa.org

Sarah Santoyo – Ext. 201

Nutrition Program Manager

Email: ssantoyo@fmaaa.org

Sarah Carl – Ext. 502

Clinical Manager

Email: scarl@fmaaa.org

APPENDIX I
FRESNO-MADERA AREA AGENCY ON AGING
EMERGENCY CONTACT INFORMATION

Information and Assistance:	(559) 214-0299 (800) 510-2020
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Executive Director, Emergency Coordinator, and Public Relations Officer	Jamie Sharma
Office Address:	2520 W. Shaw Lane #101A Fresno, CA 93711
Mailing Address:	2037 W. Bullard Ave. #512 Fresno, CA 93711
Office Phone:	(559) 214-0299 Ext. 500

Program Director, Alternate Emergency Coordinator	Hillaree Bennett
Office Address:	2520 W. Shaw Lane #101A Fresno, CA 93711
Mailing Address:	2037 W. Bullard Ave. #512 Fresno, CA 93711
Office Phone:	(559) 319-0863

APPENDIX J

COMMUNITY FOCAL POINTS LIST

CCR Title 22, Article 3, Section 7302(a)(14), 45 CFR Section 1321.53(c), OAA 2006 306(a)

Definition of Focal Point: *A facility established to encourage the maximum collocation and coordination of services for older individuals. (42 USC Section 3002 (21))*

Planning and Service Area 14 - Designated Community Focal Points		
Fresno County		
Fresno-Madera Area Agency on Aging	2520 W. Shaw Ln. #101A	Fresno, CA 93711
Clovis Senior Center	753 3 RD St.	Clovis, CA 93612
Coalinga Senior Center	220 E. Forest Ave.	Coalinga, CA 93210
Firebaugh Senior Center	1601 Thomas Conboy Ave.	Firebaugh, CA 93622
Huron Senior Center	16900 5 th St.	Huron, CA 93234
Inspiration Park	5770 W Gettysburg Ave	Fresno, CA 93722
Kerman Senior Center	720 S. 8 th St.	Kerman, CA 93630
Kingsburg Senior Center	1450 Ellis St.	Kingsburg, CA 93631
Mary Ella Brown Community Center	1350 E. Annadale Ave.	Fresno, CA 93706
Mendota Senior Center	415 Sorenson Ave.	Mendota, CA 93640
Mosqueda Community Center	3670 E. Butler Ave.	Fresno, CA 93702
Orange Cove Senior Center	699 6 th St.	Orange Cove, CA 93646
Oasis Adult Day Program	5363 N. Fresno St.	Fresno, CA 93710
Parlier Senior Center	690 S Newmark Ave	Parlier, CA 93648
Pinedale Community Center	7170 N. San Pablo Ave.	Pinedale, CA 93650
Reedley Senior Center	100 N. East Ave.	Reedley, CA 93654
Sanger Senior Center	730 Recreation Ave.	Sanger, CA 93657
Selma Senior Center	2301 Selma St	Selma, CA 93662
Sierra Oaks Senior and Community Center	33276 Lodge Rd.	Tollhouse, CA 93667
Ted C. Wills Community Center	770 N. San Pablo Ave.	Fresno, CA 93728
Madera County		
Chowchilla Senior Center	820 Robertson Blvd.	Chowchilla, CA 93610
Frank A. Bergon Senior Center	238 S. D St.	Madera, CA 93637
Pan-American Community Center	703 E. Sherwood Way	Madera, CA 93638
Ranchos/Hills Senior Center	37330 Berkshire Dr.	Madera Ranchos, CA 93636
Sierra Senior Center	49111 Cinder Ln.	Oakhurst, CA 93644
Coarsegold Community Center	35610 CA-41	Coarsegold, CA 93614
North Fork Scout Center	33507 Rd. 230	North Fork, CA 93643

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. ☐	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign
Here**

Signature of
U.S. person

Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "By signing the filled-out form" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

¹List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

²Circle the minor's name and furnish the minor's SSN.

³You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

*Note: The grantor must also provide a Form W-9 to the trustee of the trust.

**For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

EXHIBIT A

TITLE III PROGRAM EXHIBIT

Title III C1 – Elderly Nutrition Program Site Management

I. Definitions Specific to Title III Programs:

- A. **Program Requirements** is defined as Title III program requirements found in the OAA [42 USC 3001-3058]; [45 CFR 1321]; the California Code of Regulations [22 CCR 7000 et seq.]; and CDA Program Memoranda, and California Retail Food Code (CRFC). Comply with all provisions in CCR 7630-7638.13 Elderly Nutrition Program found here: <https://www.law.cornell.edu/regulations/california/title-22/division-1.8/chapter-4/article-5>
- B. **Title III C1 Congregate Nutrition Services** nutrition services provided to older individuals in an in-person or virtual congregate setting. Services include meals, nutrition education, nutrition risk screening, and opportunities for socialization. Each meal shall provide one-third (1/3) of the Dietary Reference Intakes (DRI) and comply with the most current Dietary Guidelines for Americans (DGA). To be an eligible Title III C1 congregate nutrition site, the site must meet all of the following criteria: [22 CCR 7638.7(a)].
1. Be open to the public [45 CFR §1321.53(b)(3)].
 2. Not means test [OAA §315(b)(3)].
 3. Provide participants the opportunity to make voluntary contributions and not deny service for not contributing to the cost of the service [OAA §315(b)(4), 22 CCR §7638.9].
 4. Not receive funds from another source for the cost of the same meal, equipment, or services [2 CFR §200.403(f), 45 CFR §75.403(f)].
- C. **Title III C2 Home-Delivered Nutrition Services** nutrition services provided to frail, homebound, or isolated older individuals via home delivery or picked-up and consumed at their place of residence or otherwise outside of in-person or virtual congregating. Services include meals, nutrition education, and nutrition risk screening. Each meal shall provide one-third (1/3) of the DRI and comply with the most current Dietary Guidelines for Americans. [22 CCR 7135, 22 CCR 7638.7(c)]
- D. **Eligible Service Population**: is defined as individuals sixty (60) years of age

or older, with emphasis on those in greatest economic and social need with particular attention to low-income minority older individuals, older individuals with LEP, and older individuals residing in rural areas. . [OAA § 305 (a)(2)(E); 22 CCR 7125, 7127, 7130, 7135]

- a. Individuals eligible to receive a meal at a congregate nutrition site are:
 - i. Any older individual
 - ii. The spouse of any older individual
 - iii. A person with a disability, under age sixty (60) who resides in house facilities occupied primarily by older individuals as which congregate nutrition services are provided.
 - iv. A disabled individual who resides at home with an accompanies an older individual who participates in the program.
 - v. A volunteer under age sixty (60), if doing so will not deprive an older individual age sixty (60) or older of a meal. [CCR 7636.9(b)(3); CCR 7638.7(b); and OAA 339(H)]
- b. Individuals eligible to receive a home-delivered meal are individuals who are:
 - i. Frail as defined by 22 CCR 7119, homebound by reason of illness or disability, or otherwise isolated. (These individuals shall be given priority in the delivery of services.) [45 Code of Federal Regulations (CFR) 1321.69(a)].
 - ii. A spouse of a person defined in 22 CCR 7638.7(c)(2), regardless of age or condition, if an assessment concludes that is in the best interest of the homebound older individual.
 - iii. An individual with disability who resides at home with older individuals, if an assessment concludes that it is in the best interest of the homebound older individual who participates in the program.

- E. **Site Management** is defined as 1) oversight and responsibility for the day-to-day operations of an Elderly Nutrition Program nutrition site with respect to meals; 2) oversight of and responsibility for Elderly Nutrition Program staff and volunteers, including provision of required program training; 3) collection of required Elderly Nutrition Program data from program participants; 4) keeping records and preparing reports concerning meals ordered and served, nutrition volunteer hours, and donations; and 5) ensuring the Elderly Nutrition Program nutrition site meets all federal, state, and local regulations, including

applicable licensing laws and ordinances related to food service operations and sanitation.

- F. **CRFC** means the California Retail Food Code, which is a uniform statewide health and sanitation standard for facilities, found in Section 113700 et seq., California Health and Safety Code.
- G. **Urban**, all territory, population, and housing units in urban areas, which include urbanized areas and urban clusters. An urban area generally consists of a large central place and adjacent densely settled census blocks that together have a total population of at least 2,500 for urban clusters, or at least 50,000 for urbanized areas. Urban classification cuts across other hierarchies and can be in metropolitan or non-metropolitan areas.
- H. **Rural**: All territory, population and housing units not classified as urban. The rural classification cuts across other hierarchies and can be in metropolitan or non-metropolitan areas.
- I. **Current Meal Rate** is defined as the current vendor meal rate plus an additional amount established by the Fresno-Madera Area Agency on Aging (Agency on Aging) to recover costs associated with this process.
- J. **Eligible Meal** is defined as meals served to an eligible participant which provide one-third (1/3) of the Dietary Reference Intakes (DRI), and complies with the most current Dietary Guidelines for Americans.
- K. **Individual with a Disability** is defined as a condition attributable to mental or physical impairment, or a combination of mental and physical impairments, that results in substantial functional limitations in one (1) or more of the following areas of major life activity: (1) Self-Care, (2) Receptive and expressive language, (3) Learning, (4) Mobility, (5) Self-Direction, (6) Capacity for independent living, (7) Economic self-sufficiency (8) Cognitive functioning (9) Emotional Adjustment. Title 22 CCR 7630
- L. **Volunteer** means an individual who provides services without pay, but may receive reimbursement for expenses, and who has been provided with orientation and Agency on Aging mandated training in compliance with Title 22, CCR §7635.5.

II. Scope of Work

The service provider is charged with providing site management services to the "eligible service population" within the service provider's area of influence as specified in Exhibit E, Item 2 of this Agreement.

A. Assurances

1. The service provider will comply with all the Program Requirements

and those required under the California Retail Food Code (CRFC).

2. Meal Count Allocation

- a. The service provider will be charged at the current established meal rate for all meals ordered in excess of the number of eligible meals served to the Eligible Participants within the Title III C program. Participant eligibility is as defined in Title 22, CCR, Article 5, §7638.7.
- b. The Agency on Aging reserves the right to allocate meal quantities for the Elderly Nutrition Program. The service provider may be held financially responsible, at the Current Meal Rate, for all meals ordered which exceed the site's assigned allocation. The Agency on Aging has the option to increase or decrease the meal target allocations to individual sites in the event of changes in available funding, or changes in average service levels at individual meal sites.
- c. Only those meals that are served to an eligible participant which provide one-third (1/3) of the Dietary Reference Intakes (DRI), and comply with the most current Dietary Guidelines for Americans, are allowable and counted as meals served.

3. Site Management Responsibilities

In compliance with Title 22, CCR, Article 5, and the Agency on Aging Nutrition Policies and Procedure Manual provided to the service provider's site coordinator, the service provider will:

- a. Assure accurate and timely completion of Client Intake forms, client rosters, daily meal sign-in sheets, Client Deactivation requests, and Nutrition Volunteer Summary reports for the Congregate and Home-Delivered Meals programs;
- b. Verify and order meal counts for Congregate (C1) and Home-Delivered (C2) meals no later than 12:00 noon the business day prior to the service day;
- c. Monitor daily meal service numbers to maintain total monthly meals ordered near or at allocation levels (however, this is not to be construed that the service provider is precluded from serving above allocation levels assigned by the Agency on Aging by using donations or other sources of revenue to supplement the number of meals;
- d. Comply with all Title III C Program and CRFC requirements for client eligibility, and meal service safety and sanitation practices;

- e. Maintain separate and verifiable records of all program income and expenses for Congregate (C1) and Home-Delivered (C2) meals (all donations received from C1 clients must be expended on C1 costs, and all donations received from C2 clients must be expended on C2 costs);
- f. Assess new and continuing home-delivered meal clients for program eligibility. Reassessments of home-delivered meal clients are to be completed quarterly, alternating two in-home visits per year with two telephone reassessments;
- g. Assess new and continuing Congregate Meals clients for program eligibility. Congregate Meals client reassessments are to be conducted at least once during each fiscal year.
- h. Ensure client records are available only to authorized service staff assisting the individual, and keep client records in a secure, locked file cabinet to protect client confidentiality.
- i. Recruit volunteers and paid staff, as needed to provide in-center services for the Congregate (C1) and Home-Delivered (C2) Meals programs, and provide orientation, training, and supervision. A minimum of four hours of training shall be provided annually for all volunteer food service staff, to include, at a minimum:
 - i) Food safety, prevention of foodborne illness, and Hazard Analysis and Critical Control Points (HACCP) principles.
 - ii) Accident prevention, instruction on fire safety, first aid, choking, earthquake preparedness, and other emergency procedures.
- j. Identify and make known available services to eligible individuals through outreach efforts in their community;
- k. Attend Agency on Aging Site Management in-service training meetings as required;
- l. Comply with all Agency on Aging monthly memos and other Agency on Aging correspondence;
- m. Procure and maintain food service and cleaning supplies inventories;
- n. Post menus in a location easily seen by participants at each congregate meal site; ensure menus are legible and easy to read in the language of the majority of the participants; and ensure menus are available in large print;

- o. Not preclude the service of a congregate meal to a participant who has failed to make a reservation, when food is available;
- p. There shall be, at a minimum, a manger, and a paid staff or volunteer, designated to be responsible for the day-to-day activities at each congregate meal site, and physically be on-site during the time that Elderly Nutrition Program activities are taking place;
- q. Have restrooms, lighting, and ventilation which meet the requirements of the CURFFL;
- r. Include procedures for obtaining the views of Congregate Meals Program participants about the services received;
- s. Have equipment at congregate meal sites, including tables and chairs, that are sturdy and appropriate for older individuals. Tables shall be arranged to assure ease of access and encourage socialization;
- t. Provide a welcoming, pleasant dining environment for congregate meals that affords older adults an opportunity for socialization with their peers and enhancement of a healthy and enriching lifestyle; and
- u. Observe any physical or emotional changes in participants' conditions and report any cases of known or suspected elder abuse to local law enforcement.
- v. Ensure that an eligible individual who receives a meal is given the opportunity to voluntarily contribute to the cost of the meal.
- w. Post-signage indicating the suggested contribution for eligible individuals, and the guest fee for non-eligible individuals near the contribution container at each congregate meal site. The guest fee shall cover all meal costs.

B. Additional Assurances

- 1. Facilities shall be properly maintained by the service provider with regards to repairs and maintenance, cleanliness, accessibility, etc.
- 2. The service provider must submit the reports specific to this program as listed in Appendix E of this Agreement.
- 3. All reports required by the Agency on Aging must be submitted by the due dates listed in Appendix E of this Agreement.
- 4. The service provider shall have a plan to ensure accuracy of data from all levels. This plan shall include a method for the service provider to

verify the accuracy of their data prior to submission to the Fresno-Madera Area Agency on Aging.

5. Ensure that recognition on menus, brochures, letters and other forms of promotion state that the Elderly Nutrition Program is supported through funds of the Fresno-Madera Area Agency on Aging.

III. Approved Holidays for Nutrition Sites

There are a total of nine recognized holidays (ten days) in which food service will not be provided by central kitchens to congregate meal sites and sites are assumed to be closed:

Independence Day	July 4
Labor Day	First Monday in September
Veterans Day	November 11
Thanksgiving Holiday	Fourth Thursday in November and Friday after Thanksgiving
Christmas Holiday	December 25
New Years Holiday	January 1
Martin Luther King Jr. Day	Third Monday in January
Presidents Day	Third Monday in February
Memorial Day	Final Monday in May

Exhibit B

BUDGET

Instructions

Please review all instructions before preparing the budget.

The budget forms provided with this contract consist of four pages:

Page 1: *Personnel Budget Detail*

Page 2: *Program Budget by Income Source*

Page 3: *Schedule of Funding Sources*

Page 4: *Schedule of Program/Site Supplies and Equipment Purchases*

These pages are a hard copy of an Excel workbook that the Agency on Aging e-mails to each contracting organization. The workbook contains four separate worksheets, one for each page of the budget.

The following rules apply to all budget pages.

- **Please prepare a single budget for the entire 12-month funding period.** (Please note that the maximum amount of grant funding that can be disbursed will be limited to the amounts and periods shown on page 1 of the contract.)
- Please use the Excel workbook and prepare the budget worksheets in sequence so that formulas (cells in shaded areas) calculate across work.
- If your organization does not have access to Excel, please type all entries. Handwritten budgets are not acceptable.
- If using Excel, please do not make any entries in shaded areas of the budget forms, as they contain formulas.
- Please do not change pre-printed line-item descriptions.
- The following heading must appear on all budget pages:
 - *Contracting Agency:* The legal name of the contracting agency.
 - *Contract No.:* Enter the contract number shown on page 1 of this contract.
 - *Program:* Funding Source (i.e., Title III C1) and Contracted Program (i.e., Nutrition Site Management) shown on page 1 of this contract.
 - *Revision No.:* If providing a revision to a previously approved budget, please enter the revision number.

Definitions:

In-Kind consists of services and/or supplies provided free of charge to your organization from an outside source.

Matching Funds (cost-sharing) means the value of third-party in-kind contributions and that portion of the of a grant-supported project or program not borne by the federal government.¹ Neither costs nor the values of third-party in-kind contributions may count towards satisfying a cost-sharing or matching requirement of a U.S. Department of Health and Human Services grant if they have been or will be counted towards satisfying a cost-sharing or matching requirement of another federal grant, a federal procurement contract, or any other award of federal funds.² In other words, matching funds are your share of the program costs plus any in-kind program costs that are not otherwise dedicated to another federal funding source.

Program income cannot be used to meet matching requirements. Program income can only be used to fund the expenses for the respective program for which the program income was received and must be spent before grant funds. Program income must be used to pay for current allowable costs of the program in the same fiscal year that the income was earned.

Minimum matching contributions for Older Americans Act funded grants awarded by the Fresno-Madera Area Agency on Aging for Title III B Supportive Services, Title III B (Ombudsman), Title III C1 Congregate Nutrition, and Title III C2 Home-Delivered Nutrition programs are determined as follows: 10 percent of the sum of the grant award plus the minimum matching contributions. This can be quickly computed by dividing the grant amount by nine (9).

Any funds used for the contracted program that meet the definition of "matching funds" should be entered in budget fields that require entry of matching funds.

Non-Matching funds are other federal awards and/or cash or in-kind costs used to match other federal awards.

Deferred Program Income is unspent program income from the prior year contract that have been approved by the FMAAA to be carried forward to the current year contract. A letter must be on file with the FMAAA detailing the program income and requesting approval to carry them forward to the new contract.

Indirect costs are those: a) incurred for a common or joint purpose benefiting more than one cost objective; and b) not readily assignable as a direct cost, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefited cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

If your organization has a federally approved Cost Allocation Plan, attach a copy of the plan to the budget. If your organization is charging the contracted program indirect costs based on an internal cost allocation plan (a plan other than a federally approved Cost Allocation Plan), provide a full disclosure of the method used that includes a listing of the types of services/supplies included in the cost allocation plan. This plan must have the prior approval from the FMAAA before being used.

Personnel Costs- Annual full-time effort (FTE) wage rates and personnel classifications together with the percentage of time to be charged, specified for each fund source. 2 CFR 200.430 must

¹ *Federal Grants Management Handbook* Grants Management Advisory Service, February, 1992, Subpart G Ss 74.51.

² *Federal Grants Management Handbook* Grants Management Advisory Service, February, 1992, Subpart G Ss 74.53.

be followed for rules regarding allowability of personnel costs. Specific emphasis of section (i) of 2 CFR 200.430:

- i. Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - 1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - 2. Be incorporated into the official records of the non-federal entity;
 - 3. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
 - 4. Support the distribution of the employee's salary among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award, an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocations bases; or an unallowable activity and a direct or indirect cost activity.
 - 5. Budget estimates (i.e. estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards.
- ii. Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal award must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.

Personnel Budget Detail (Budget Page 1 of 4)

Column Label	Column Title	Instructions
A	Position Title	List all paid positions for the contracted program. These positions must agree with those listed under <i>Staffing</i> on page 4 of Exhibit E, <i>Program Narrative</i> . Use additional copies of page 1 if more than 10 positions. If there are multiple positions with the same title, list them separately and enter a distinguishing description, such as <i>Driver-Route 1; Driver-Route 2</i> , etc. Do not enter names of any of the individuals filling the positions.
B	FTE % (40 Hrs=100%)	Full Time Equivalency (FTE) is a percentage of time each position works per week for your organization in total, based on a 40-hour work week (full time); if the individual works 40 hours per week, the FTE % is 100%. If a position works 25 hours per week, the FTE is 62.5% (25 hours divided by 40 hours).
C	Full Annual Salary	Full Annual Salary is the total salary your organization plans to pay this position for all work performed during the contract period. The Total Payroll Taxes (FICA, SUI, FUTA) and Total Benefits (including Workers' Compensation Insurance) should only be listed at the bottom of Columns E through Column I (see page 5 of Instructions, <i>Total Payroll Taxes</i> and <i>Total Benefits</i>).
D	% of Time on Program	This is the percentage of time this position will work on the contracted program. For example, if a full-time position spends 10 hours per week on the contracted program, the percentage of time on program would be 25% (10 hours divided by 40 hours). If a position works 25 hours per week, and 10 hours of this week is spent on the contracted program, the percentage of time on program would be 40% (10 hours divided by 25 hours). <i>Note: Current 2 CFR 225 guidelines state that an organization receiving federal funds may budget by estimated percentage; however, the organization must keep adequate records indicating the actual time worked and reconcile cost allocations for personnel to actual time worked periodically during the grant period. This can be achieved by funding positions across differing cost objectives and keeping time logs. Time logs must be certified by the employee and at least one supervisor, and must be available during a fiscal monitoring.</i>

Personnel Budget Detail (Budget Page 1 of 4) - Continued

Column Label	Column Title	Instructions
E	FMAAA Grant	For each position listed, enter the amount of the grant for the contracted program that will be allocated for each position.
F	DO NOT USE	DO NOT USE - FOR FUTURE USE
G	Program Income	Enter any Program Income that will be applied to listed positions. Must be reported and expended under the same terms and conditions as the program funds from which it is generated.
H	Matching Funds	Enter any matching funds that will be applied to listed positions.
I	Non-Matching Funds	Enter any non-matching funds that will be applied for listed positions.
J	Total Personnel Costs	Total of Columns E through I for each position listed; the result should equal Column C (Full Annual Salary) multiplied by Column D (% of Time on Program).

Personnel Budget Detail (Budget Page 1 of 4) - Continued

Row Label	Instructions
Total Salaries	Total of each column, Columns E through I. The total of all entries on this row is calculated for Column J.
Total Payroll Taxes	Enter the total payroll taxes that are a cost of the contractor (FICA, SUI, FUTA) for all positions listed, distributed among Columns E through I. The total of all entries on this row is calculated for Column J.
Total Benefits	Enter the total benefits costs that are a cost of the contractor, including retirement and Workers' Compensation insurance, for all positions listed, distributed among Columns E through I. The total of all entries on this row is calculated for Column J.
Total Personnel Costs	The amounts of the rows Total Salaries, Total Payroll Taxes, and Total Benefits are combined for this row. The total of all entries in the Total Personnel Costs row is calculated for Column J.

In-Kind Personnel Costs	
Description of Work Performed	Enter type(s) of work to be conducted by volunteers in support of the contracted program, i.e., "Assist with serving meals."
Number of Volunteers	Enter the number of volunteers that will conduct the type of work listed.
Hours per Volunteer	Number of hours each volunteer performing the work described in the <i>Description of Work Performed</i> is expected to work during the contract period.
Total Annual Hours	The number of volunteers multiplied by the hours per volunteer.
Rate per Hour	Indicate the rate per hour the volunteer would have been paid if this had been a paid position. The rate should be reasonable, determined by the prevailing rate per hour for the position in the service area.
Total In-Kind	The Total Annual Hours multiplied by the Rate per Hour. The grand total of this column is carried forward to Page 2 of the budget (Line 1, Column G).

Program Budget By Income Source (Budget Page 2 of 4)

General Instructions:

For Categories 1 through 7, enter the costs that are directly incurred by the contracted program.

Allocate the cost for each line item in Categories 1 through 7 to the appropriate column that indicates the revenue source that is expected to fund the cost.

Costs placed in Column G, *In-Kind Match*, consists of services and/or supplies provided free of charge to your organization from an outside source (see instructions, page 2, *In-Kind*).

Row Label	Row Title	Instructions
1.a – 1.c	Salaries & Benefits	Entries carry over from page 1 (Total Salaries, Total Payroll Taxes, and Total Benefits for each revenue source and Total In-Kind).
2.a	Staff Travel	Estimate the total number of miles to be reimbursed to personnel for the contracted program. Multiply this by your organization's approved reimbursement rate per mile. Include any other costs for lodging, parking, meals, etc.
2.b	Volunteer Travel	Estimate the total number of miles that will be reimbursed to volunteers for the contracted program. Multiply this by your organization's approved reimbursement rate per mile. Include any other costs for lodging, parking, meals, etc.
2.c	Training	Calculate the cost for any training seminars, conference fees, and staff development costs expected to be incurred for the contracted program during the contract period.
3	Equipment Purchase	Enter the approximate cost of any equipment, including any networkable equipment, needed for the contracted program during the contract period. Any single or individual item with a cost in excess of \$500, including sales tax, delivery, and installation or any computing devices regardless of cost, will need to be listed on Budget Pg 4 – Schedule of Program/Site Supplies and Equipment Purchases. Any equipment purchase request for the contracted program must be approved by FMAAA and, if applicable, the State of California. In accordance with federal purchasing rules, FMAAA recommends that contractors obtain three quotes for each piece of equipment purchased that is expected to cost in excess of \$500.

Program Budget By Income Source (Budget Page 2 of 4) - Continued

Row Label	Row Title	Instructions
4	Consultants	Enter the cost of professional and consultant services to be rendered by persons or organizations that are members of a particular profession or possess a special skill, i.e., legal, audit, etc.
5	DO NOT USE	DO NOT USE - FOR FUTURE USE ONLY
6	Program/Site Supplies	This cost category includes small cost items necessary to operate the program, and does not include office supplies. Examples for nutrition providers: Small kitchen utensils, napkins; condiments for nutrition providers. Example for medication management providers: Pill boxes. Any single or individual item with a cost in excess of \$100 will need to be listed on Budget Pg 4 – Schedule of Program/Site Supplies and Equipment Purchases.
7.a-7.m	Other Costs	These line items include any other “direct” costs attributable to the program. Facilities, operating expenses, and other ordinary and necessary costs specified for each funding source.
7.n-7.o	Other Costs	Check with the FMAAA before making entries. These line items are typically used for costs not listed in lines 7.a.-7.m, such as Expendable Equipment. If lines 7.n-7.o are used, enter a description of the costs in the Category column.
8	Indirect Costs	Enter any indirect costs, and attach a narrative (see page 2 of Instructions, Indirect Costs.)
---	Total Costs	The sum of Total Direct Costs and Total Costs.

Schedule of Funding Sources (Budget Page 3 of 4)

Row Label	Row Title	Instructions
1	FMAAA Grant	The total amount of the FMAAA grant award for the contracted program from page 1 of the contract. This should also equal the Total Costs for Column A from page 2 of the budget form.
2	DO NOT USE	DO NOT USE – FOR FUTURE USE ONLY
3	Program Income: Current Year Program Income	Enter Program Income that are expected to be received during the current year.
3	Program Income: Deferred Program Income	Enter any Program Income that the FMAAA has approved for deferral (see page 2 of instructions, <i>Deferred Program Income</i>).
4.a - 4.d	Matching Funds - Cash and In-Kind (List Source)	See page 2 of instructions, <i>Matching Funds</i> and <i>In-Kind</i> . List all sources separately, i.e., City/County General Funds, United Way, etc., in appropriate column (Cash or In-Kind). If the funding is from a source of mixed funds (e.g. combination of both Federal and State funds), please verify that no Federal funds are being used. Any amounts shown in column C (In-Kind) that are not for volunteer services must have a full description of the formula used to calculate the amount.
5.a – 5.d	Non-Matching Funds [Federal Funds/Other Program Match] – (List Source)	List all Non-Matching fund sources separately (see page 2 of instructions, <i>Non-Matching Funds</i>).
6	Total Costs	Totals for Column B, Cash, and Column C, In-Kind.
--	Total from Exhibit B, Page 2, Columns F and G	Total of Column B, Cash, must agree with the Total of Column F on page 2 of the budget. Total of Column C, In-Kind, must agree with the Total of Column G on Page 2 of the budget.

Schedule of Program Supplies and Equipment Purchases (Budget Page 4 of 4)

Row Label	Row Title	Instructions
1	Purchases for Program/Site Supplies exceeding \$100 per Individual or Single item.	List any single or individual item that intends to be purchased with a cost in excess of \$100 including any appropriate sales tax, shipping and installation costs, etc. Total amount should not exceed the budgeted amount(s) on Budget Pg 2 – Line 6 Program/Site Supplies.
2	Purchases for Equipment Purchase exceeding \$500 per Individual or Single item.	List any single or individual item that intends to be purchased with a cost in excess of \$500 including any appropriate sales tax, shipping and installation costs, etc. as well as any computing devices regardless of cost. Total amount must equal the budgeted amount(s) on Budget Pg 2 – Line 3 Equipment Purchase. Any equipment purchase request for the contracted program must be approved by FMAAA and, if applicable, the State of California.

EXHIBIT C

ANNUAL SUMMARY OF ACTIVITIES

PROGRAM: Elderly Nutrition Program Site Management

SERVICE PROVIDER: _____

CONTRACT NUMBER: _____

SITE: _____

CONTRACT EFFECTIVE: Date of FMAAA Executive Director Signature on
Page 2 to June 30, 2026

GOAL: The goal of the Elderly Nutrition Program is to reduce hunger and food insecurity; promote health and well-being; promote socialization; and delay adverse health conditions of older individuals.

DEFINITION: **Site Management** is defined as 1) oversight and responsibility for the day-to-day operations of an Elderly Nutrition Program nutrition site with respect to meals; 2) oversight of and responsibility for Elderly Nutrition Program staff and volunteers, including provision of required program training; 3) collection of required Elderly Nutrition Program data from program participants; 4) keeping records and preparing reports concerning meals ordered and served, nutrition volunteer hours, and donations; and 5) ensuring the Elderly Nutrition Program nutrition site meets all federal, state, and local regulations, including applicable licensing laws and ordinances related to food service operations and sanitation.

Meals are subject to allocation and reallocation at any time by the Agency on Aging based upon available funding and nutrition program participation. When allocations are imposed, any meals allocated but not served revert to the Agency on Aging for reallocation.

EXHIBIT D

PROGRAM COST EFFICIENCY

Not Applicable –

Elderly Nutrition Program
Site Management

EXHIBIT E **PROGRAM NARRATIVE**

1. AGENCY'S HISTORY OF SERVICE TO OLDER ADULTS

Organization Name	Year Established

Type of Organization (Check One)			
☐	City Government	☐	Non-Profit 501(c)(3)
☐	County Government	☐	For-Profit
☐	Joint Powers Authority (JPA)	☐	Other: _____

List programs/services your organization provides for older adults, and the number of years your organization has provided the program/service.	
Program/Service	# of Years

2. SERVICE AREA

Where will the contracted program be provided?		
Street Address	City	Zip Code

EXHIBIT E
PROGRAM NARRATIVE

3. LANGUAGE TRANSLATION NEEDS & PROVISIONS

	Enter an "X" in the boxes below to indicate who speaks the language listed to the left.		
	Program Participants	Program Staff	Program Volunteers
English			
Spanish			
Hmong			
Arabic			
Armenian			
Cantonese			
Farsi (Persian)			
Filipino (Pilipino/Tagalog)			
Hindi			
Japanese			
Khmer (Cambodian)			
Khmu			
Korean			
Lao			
Mandarin (Putonghua)			
Mien (Yao)			
Mixteco			
Portuguese			
Punjabi			
Russian			
Thai			
Ukrainian			
Urdu			
Vietnamese			
Other: _____			

EXHIBIT E
PROGRAM NARRATIVE

What resources does your organization use, or have available to use, when interpretation is needed for a program participant?

How does your organization provide the contracted service to individuals who speak a language that is not spoken by program staff or volunteers?

4. CONFIDENTIALITY PROCEDURES

How does your organization protect the confidentiality of the program participant during verbal discussions? *(For example, asking the program participant for their date of birth, phone number, and any other information that identifies the individual and is needed to complete the client intake form)*

How does your organization protect confidential information obtained from program participants, such as client intake forms, from disclosure?

EXHIBIT E
PROGRAM NARRATIVE

Contracted Program:	Title III C Nutrition Site Management
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5. PROGRAM DESCRIPTION

Provide a brief description of how your organization provides the contracted program.

What was the primary accomplishment achieved by the contracted program in the most recent year services were provided?

Please describe another accomplishment achieved by the contracted program in the most recent year services were provided.

6. CASE STUDY

Briefly describe how the contracted program successfully met the needs of a program participant in the most recent year services were provided. Do not use real names.

**EXHIBIT E
PROGRAM NARRATIVE**

7. STAFFING

Please provide the names and titles of all staff listed in the Personnel section of the contract budget (Exhibit B).

Name	Title

***Please provide the name and contact information for the person who has primary, hands-on involvement and oversight of the day-to-day operations of the contracted program.**

--	--

Name

Title

--	--

Telephone Number

E-mail Address

—————> ***Attach the following documents to the “Documents Required to Execute Contract” checklist:**

- The **job description** for this position;
- The **resume** for the person occupying this position.

EXHIBIT E PROGRAM NARRATIVE

8. SERVICE PROVIDER TIME FRAME

What days and hours will the Nutrition Site Management program be available? *(Please note that these are not necessarily the same hours your organization/facility is open.)*

Location	Days Open	Start Time	Close Time

Month	Enter Dates of Holidays & Other Planned Closures	Total Days Service to be Provided
Total Days of Contracted Service to be Provided under this Agreement:		

EXHIBIT E
PROGRAM NARRATIVE

9. PROGRAM EVALUATION/IMPROVEMENT

In reviewing the performance during the most recent year services were provided, identify areas that your organization could focus on for improvement of the contracted program.

How would participants of the contracted program benefit from these improvements?

Describe the specific steps your organization will take to make these improvements during the current funding period.

Describe how you will know if your improvement efforts are successful, and how you will measure your achievements.

EXHIBIT E
PROGRAM NARRATIVE

10. OUTREACH ACTIVITIES/TARGETING PLAN (22 CCR § 7310, WIC § 9103)

How does your organization reach older adults in greatest economic need (<i>income level at or below the Federal Poverty Level</i>) to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults who are socially isolated (<i>need caused by non-economic factors</i>) to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults who are of lesbian, gay, bisexual, or transgender orientation to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults who are ethnic minorities , and particularly those with greatest economic and/or social need, to inform them of the contracted program and welcome them to participate?

EXHIBIT E
PROGRAM NARRATIVE

How does your organization reach older adults who are Native Americans to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults with limited English proficiency to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults who live in rural areas to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults with severe disabilities (<i>severe, chronic physical and/or mental impairment that is likely to continue indefinitely & results in substantial functional limitation in 3 or more major life activities</i>) to inform them of the contracted program and welcome them to participate?
How does your organization reach older adults with Alzheimer's disease or related disorders with neurological & organic brain disfunction, and the caregivers of these individuals, to inform them of the contracted program and welcome these older adults to participate?

EXHIBIT F

SERVICE PROVIDER EMERGENCY RESOURCE INFORMATION

Please complete for each location from which contracted services are offered.

Organization	
Site Name	
Street Address	
City/ST/Zip	

Name of Primary Contact:			
Job Title	Cell Phone	Office Phone	Email Address

Name of Secondary Contact:			
Job Title	Cell Phone	Office Phone	Email Address

Please check all emergency services that could be provided from this site:												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Emergency Power/Generator</td></tr> <tr><td>Emergency First Aid</td></tr> <tr><td>Cooking Facilities</td></tr> <tr><td>Distribution Site for Food & Water</td></tr> <tr><td>Counseling Services</td></tr> </table>	Emergency Power/Generator	Emergency First Aid	Cooking Facilities	Distribution Site for Food & Water	Counseling Services	☐	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>CB or Ham Radio</td></tr> <tr><td>Internet Access</td></tr> <tr><td>Spanish Translation</td></tr> <tr><td>Sign Language Translation</td></tr> <tr><td>Other Translation:</td></tr> </table>	CB or Ham Radio	Internet Access	Spanish Translation	Sign Language Translation	Other Translation:
Emergency Power/Generator												
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Cooking Facilities												
Distribution Site for Food & Water												
Counseling Services												
CB or Ham Radio												
Internet Access												
Spanish Translation												
Sign Language Translation												
Other Translation:												

	Yes	No
Can this site provide temporary shelter space for 48 hours or more in the event of an emergency?	☐	☐
Is this site able to help with assessing the needs of older individuals in the neighborhood or community following a disaster?	☐	☐
Following a major disaster, can this site help transport older individuals to disaster services?	☐	☐
Does this site have a dedicated vehicle that is lift-equipped?	☐	☐
Given the resources, can this site expand meal services following a disaster to meet needs in the community?	☐	☐

How many people can this facility provide emergency shelter for?	
How many days can this facility function using its back-up power source?	
How many gallons of water are stored on-site as an emergency supply?	

Please list any additional services your site can provide in the event of a disaster: